

CALIFORNIA WITHHOLDING SCHEDULES FOR 1997

California provides two methods for determining the amount of wages and salaries to be withheld for state personal income tax:

1. METHOD A - WAGE BRACKET TABLE METHOD:

This method provides a quick & easy method to use in LOOKING UP the needed amount of California withholding tax, given the payroll period, filing status, and number of withholding allowances (regular and additional if claimed). The proper STANDARD DEDUCTION and PERSONAL EXEMPTION CREDIT allowances are ALREADY built into the wage bracket tables.

THIS METHOD IS NOT AMENABLE TO AUTOMATED METHODS OF DETERMINING AMOUNTS TO BE WITHHELD WHEN USING A PERSONAL COMPUTER WITH SOFTWARE FOR PAYROLL.

2. METHOD B - EXACT CALCULATION METHOD:

This method provides a useful means for "calculating" withholding amounts either manually or by computer. To use this method, one must input the payroll period, filing status, number of withholding allowances (regular and additional if claimed), standard deduction and personal exemption credit amounts. These amounts are included in TABLES 1 through 5 of the EXACT CALCULATION SECTION (METHOD B). **Instructions for Method B calculation follow the wage bracket tables of Method A.** Any inquiries concerning the operation of Method B for computer software may be directed to the Franchise Tax Board, Research Bureau, P. O. Box 942840, Sacramento, CA 94240.

SPECIAL NOTE FOR MARRIED EMPLOYEES WITH EMPLOYED SPOUSES: To avoid under-withholding of state income tax liability it is recommended that one of the following options be used: Single filing status be used to compute withholding amounts for the greater salaried spouse; OR additional flat amounts of tax be withheld.

INSTRUCTIONS FOR THE TREATMENT OF ADDITIONAL WITHHOLDING ALLOWANCES FOR ESTIMATED DEDUCTIONS

Any additional allowances for ESTIMATED DEDUCTIONS claimed on "California Form DE-4" must be used to reduce the amount of salaries & wages subject to withholding by using the method shown below. If the "FEDERAL FORM W-4" is used for California withholding purposes, any additional allowances for ESTIMATED DEDUCTIONS claimed must be treated as regular withholding allowances UNLESS the employee requests in writing that they be treated in accordance with the following method:

- A. Subtract the employee's estimated deduction allowance shown in the "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross salaries and wages subject to withholding; and
- B. Compute the tax to be withheld using:
 - METHOD A - WAGE BRACKET TABLE METHOD; or
 - METHOD B - EXACT CALCULATION METHOD

If "California Form DE-4" is used for California withholding purposes, the tax to be deducted and withheld must be computed on the basis of the total number of regular withholding allowances claimed on line 1 of Form DE-4.

If the "Federal Form W-4" is used for California withholding purposes, the tax to be deducted and withheld must be computed on the basis of the total number of withholding allowances claimed on line 1 of Form W-4, minus the number of additional allowances for estimated deductions claimed. If Form W-4 does not separately identify the number of additional allowances for estimated deductions, the employee's request must specify the number claimed. The employee's request will remain in effect until the employee terminates it by furnishing a signed written notice or by furnishing a California Form DE-4.

Employers may require employees to file California Form DE-4 when they wish to use additional allowances for estimated deductions to reduce the amount of salaries and wages subject to withholding.

CALIFORNIA WITHHOLDING SCHEDULES FOR 1997

METHOD B - EXACT CALCULATION METHOD

This method is based upon applying a given percentage to the wages (after deductions) which fall within a taxable income class, adding to this product the accumulated tax for all lower tax brackets, and then subtracting a tax credit based upon the number of allowances claimed on the employee's withholding allowance certificate (California Form DE-4 or Federal Form W-4). This method also takes into consideration the special treatment of additional allowances for estimated deductions.

The steps in computing the amount of tax to be withheld are as follows:

- Step 1** Determine if the employee's gross salaries and wages are LESS than, or equal to, the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE." If so, no income tax is required to be withheld.
- Step 2** If the employee claims any additional withholding allowances for estimated deductions from form DE-4, subtract the amount shown in "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross salaries and wages.
- Step 3** Subtract the standard deduction amount shown in "TABLE 3 - STANDARD DEDUCTION TABLE" to arrive at the employee's taxable income.
- Step 4** Use "TABLE 5 - TAX RATE TABLE" for the payroll period and marital status to find the applicable line on which the taxable income is located. Perform the indicated calculations to arrive at the computed tax.
- Step 5** Subtract the tax credit shown in "TABLE 4 - PERSONAL EXEMPTION TABLE"* from the computed tax to arrive at the amount of tax to be withheld.

* If the employee uses additional allowances claimed for estimated deductions, such allowances must not be used in the determination of tax credits to be subtracted.

EXAMPLE A: Weekly earnings of \$140, single, and claiming one withholding allowance on Form DE-4 or W-4.

- Step 1** Earnings for the weekly payroll period are LESS than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$151.00); therefore, no income tax is to be withheld.
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EXAMPLE B: Biweekly earnings of \$950, married, and claiming three withholding allowances, one of which is for estimated deductions:

- Step 1** Earnings for the biweekly payroll period are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$605.00); therefore, income tax should be withheld.
- Step 2**

Earnings for biweekly payroll period.....	\$950.00
Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE"....	-38.00
Salaries and wages subject to withholding.....	\$912.00
- Step 3**

Subtract amount from "TABLE 3 - STANDARD DEDUCTION TABLE"....	-194.00
Taxable income.....	\$718.00
- Step 4** Tax computation from "TABLE 5 - TAX RATE TABLE":
Entry covering \$718.00 (over \$376.00 but not over \$896.00)
 - 2% of amount over \$376.00 (.02 x (\$718 - 376)).....
 - Plus the marginal amount
 - Computed tax

	\$ 6.84
	+3.76
	10.60
- Step 5**

Subtract amount from "TABLE 4 - PERSONAL EXEMPTION TABLE"	
for two regular withholding allowances.....	-5.15
Net amount of tax to be withheld.....	\$ 5.45
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NOTE: Table 5 provides a method comparable to the federal alternative method for percentage calculation of withholding. This method is a minor simplification of the exact calculation method described above in that the tax rate applies to the total taxable income with the excess amount subtracted.

CALIFORNIA WITHHOLDING SCHEDULES FOR 1997

METHOD B - EXACT CALCULATION METHOD (CONTINUED)

EXAMPLE C: Monthly earnings of \$3,300.00, married, and claiming five withholding allowances on form DE-4 or W-4.

Step 1	Earnings for the monthly payroll period are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$1,311.00); therefore, income tax should be withheld.	
	Earnings for monthly payroll period.....	\$3,300.00
Step 2	Not applicable - no estimated deduction allowance claimed.	
Step 3	Subtract amount from "TABLE 3 - STANDARD DEDUCTION TABLE" ...	-421.00
	Taxable income.....	\$2,879.00
Step 4	Tax computation from "TABLE 5 - TAX RATE TABLE":	
	• Entry covering \$2,879.00 (over \$1,938 but not over \$3,060)	
	• 4% of amount over \$1,938.00 (.04 x (\$2,879.00 - \$1,938.00)) \$	37.64
	• Plus marginal tax amount.....	+30.58
	• Computed tax.....	\$ 68.22
Step 5	Subtract amount from "TABLE 4 - PERSONAL EXEMPTION TABLE" for 5 regular withholding allowances.....	-27.92
	Net amount of tax to be withheld.....	\$ 40.30
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EXAMPLE D: Weekly earnings of \$600.00, unmarried head of household, three withholding allowances on Form DE-4 or W-4.

Step 1	Earnings for the weekly payroll period are GREATER than the amount in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$303.00); therefore, income tax should be withheld.	
	Earnings for weekly payroll period.....	\$600.00
Step 2	Not applicable - no estimated deduction allowance claimed.	
Step 3	Subtract amount from "TABLE 3 - STANDARD DEDUCTION TABLE"....	-97.00
	Taxable income.....	\$503.00
Step 4	Tax computation from "TABLE 5 - TAX RATE TABLE":	
	• Entry covering \$503.00 (over \$447.00 but not over \$577.00).	
	• 4% of amount over \$447 (.04 x (\$503.00 - \$447.00)).....	\$ 2.24
	• Plus marginal tax amount.....	+7.00
	• Computed tax.....	\$ 9.30
Step 5	Subtract amount from "TABLE 4 - PERSONAL EXEMPTION TABLE" for 3 regular withholding allowances.....	-3.87
	Net amount of tax to be withheld.....	\$ 5.43
		=====

NOTE: Employers may determine the amount of income tax to be withheld for an annual payroll period and prorate the tax back to the payroll period. This method may be useful to employers who have employees being paid for more than one payroll period and want to conserve computer memory by storing only the annual tax rates, wage brackets, deduction values, and tax credits.

EXAMPLE E: Semi-monthly earnings of \$1,500.00, married, and claiming four allowances on Form DE-4 or W-4.

Step 1	Earnings for the semi-monthly payroll period are GREATER than the shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$655.00); therefore, income tax should be withheld.	
	Annualized wages and salary (24 x \$1,500.00).....	\$36,000.00
Step 2	Not applicable	
Step 3	Subtract amount from "TABLE 3 - STANDARD DEDUCTION TABLE"....	-5,054.00
	Taxable income	\$30,946.00
Step 4	Tax computation from "TABLE 5 - TAX RATE TABLE":	
	• Entry covering \$30,946 (over \$23,264 but not over \$36,714)	
	• 4% of amount over \$23,264.00 (.04 x (\$30,946 - \$23,264))... \$	307.28
	• Plus marginal tax amount.....	+367.12
	• Computed annual tax.....	\$ 674.40
Step 5	Subtract amount from "TABLE 4 - PERSONAL EXEMPTION TABLE" for 4 regular withholding allowances.....	-268.00
	Annual amount of tax to be withheld.....	\$ 406.40
	Divide by number of payroll periods in year (24).....	\$ 16.93
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CALIFORNIA WITHHOLDING SCHEDULES FOR 1997
METHOD B---EXACT CALCULATION METHOD

TABLE 1 - LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED ----- ALLOWANCES ON DE-4 OR W-4 '0' OR '1'		UNMARRIED HEAD OF HOUSEHOLD '2' OR MORE
WEEKLY	\$151	\$151	\$303	\$303
BIWEEKLY	\$302	\$302	\$605	\$605
SEMI-MONTHLY	\$327	\$327	\$655	\$655
MONTHLY	\$653	\$653	\$1,311	\$1,311
QUARTERLY	\$1,960	\$1,960	\$3,933	\$3,933
SEMI-ANNUAL	\$3,920	\$3,920	\$7,865	\$7,865
ANNUAL	\$7,840	\$7,840	\$15,730	\$15,730
DAILY/MISCELLANEOUS	\$30	\$30	\$61	\$61

TABLE 2 - ESTIMATED DEDUCTION TABLE

ADDITIONAL WITHHOLDING ALLOWANCES +	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
1	\$19	\$38	\$42	\$83	\$250	\$500	\$1,000	\$4
2	\$38	\$77	\$83	\$167	\$500	\$1,000	\$2,000	\$8
3	\$58	\$115	\$125	\$250	\$750	\$1,500	\$3,000	\$12
4	\$77	\$154	\$167	\$333	\$1,000	\$2,000	\$4,000	\$15
5	\$96	\$192	\$208	\$417	\$1,250	\$2,500	\$5,000	\$19
6	\$115	\$231	\$250	\$500	\$1,500	\$3,000	\$6,000	\$23
7	\$135	\$269	\$292	\$583	\$1,750	\$3,500	\$7,000	\$27
8	\$154	\$308	\$333	\$667	\$2,000	\$4,000	\$8,000	\$31
9	\$173	\$346	\$375	\$750	\$2,250	\$4,500	\$9,000	\$35
10*	\$192	\$385	\$417	\$833	\$2,500	\$5,000	\$10,000	\$38

+ Number of Additional Withholding Allowances for Estimated Deductions claimed on form DE-4 or W-4.

* If the number of Additional Withholding Allowances for estimated deductions claimed is greater than 10, multiply the amount shown for one Additional Allowance by the number claimed.

CALIFORNIA WITHHOLDING SCHEDULES FOR 1997
METHOD B---EXACT CALCULATION METHOD

TABLE 3 - STANDARD DEDUCTION TABLE

PAYROLL PERIOD	SINGLE,	MARRIED		UNMARRIED
	DUAL INCOME	-----		HEAD OF
	MARRIED WITH	ALLOWANCES ON DE-4 OR W-4		HOUSEHOLD
	MULTIPLE EMPLOYERS	0' OR '1'	'2' OR MORE	
WEEKLY	\$49	\$49	\$97	\$97
BIWEEKLY	\$97	\$97	\$194	\$194
SEMI-MONTHLY	\$105	\$105	\$211	\$211
MONTHLY	\$211	\$211	\$421	\$421
QUARTERLY	\$632	\$632	\$1,264	\$1,264
SEMI-ANNUAL	\$1,264	\$1,264	\$2,527	\$2,527
ANNUAL	\$2,527	\$2,527	\$5,054	\$5,054
DAILY/MISCELLANEOUS	\$10	\$10	\$19	\$19

TABLE 4 - PERSONAL EXEMPTION CREDIT TABLE

ALLOWANCES ON DE-4 OR W-4	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	\$1.29	\$2.58	\$2.79	\$5.58	\$16.75	\$33.50	\$67.00	\$0.26
2	\$2.58	\$5.15	\$5.58	\$11.17	\$33.50	\$67.00	\$134.00	\$0.52
3	\$3.87	\$7.73	\$8.38	\$16.75	\$50.25	\$100.50	\$201.00	\$0.77
4	\$5.15	\$10.31	\$11.17	\$22.33	\$67.00	\$134.00	\$268.00	\$1.03
5	\$6.44	\$12.88	\$13.96	\$27.92	\$83.75	\$167.50	\$335.00	\$1.29
6	\$7.73	\$15.46	\$16.75	\$33.50	\$100.50	\$201.00	\$402.00	\$1.55
7	\$9.02	\$18.04	\$19.54	\$39.08	\$117.25	\$234.50	\$469.00	\$1.80
8	\$10.31	\$20.62	\$22.33	\$44.67	\$134.00	\$268.00	\$536.00	\$2.06
9	\$11.60	\$23.19	\$25.13	\$50.25	\$150.75	\$301.50	\$603.00	\$2.32
10*	\$12.88	\$25.77	\$27.92	\$55.83	\$167.50	\$335.00	\$670.00	\$2.58

* If the number of allowances claimed exceeds 10, you may determine the amount of tax credit to be allowed by multiplying the amount for one allowance by the total number of allowances.

For example, the amount of tax credit for a married taxpayer with 15 allowances, as determined on form DE-4 or W-4, on a weekly payroll period would be \$19.35.

CALIFORNIA WITHHOLDING SCHEDULES FOR 1997
METHOD B---EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

ANNUAL PAYROLL PERIOD					DAILY / MISCELLANEOUS PAYROLL PERIOD				
SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS					SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$4,908 ...	1.0%	\$0	\$0.00	\$0	\$19 ...	1.0%	\$0	\$0.00
\$4,908	\$11,632 ...	2.0%	\$4,908	\$49.08	\$19	\$45 ...	2.0%	\$19	\$0.19
\$11,632	\$18,357 ...	4.0%	\$11,632	\$183.56	\$45	\$71 ...	4.0%	\$45	\$0.71
\$18,357	\$25,484 ...	6.0%	\$18,357	\$452.56	\$71	\$98 ...	6.0%	\$71	\$1.75
\$25,484	\$32,207 ...	8.0%	\$25,484	\$880.18	\$98	\$124 ...	8.0%	\$98	\$3.37
\$32,207	and over ...	9.3%	\$32,207	\$1,418.02	\$124	and over ...	9.3%	\$124	\$5.45

MARRIED PERSONS					MARRIED PERSONS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$9,816 ...	1.0%	\$0	\$0.00	\$0	\$38 ...	1.0%	\$0	\$0.00
\$9,816	\$23,264 ...	2.0%	\$9,816	\$98.16	\$38	\$90 ...	2.0%	\$38	\$0.38
\$23,264	\$36,714 ...	4.0%	\$23,264	\$367.12	\$90	\$142 ...	4.0%	\$90	\$1.42
\$36,714	\$50,968 ...	6.0%	\$36,714	\$905.12	\$142	\$196 ...	6.0%	\$142	\$3.50
\$50,968	\$64,414 ...	8.0%	\$50,968	\$1,760.36	\$196	\$248 ...	8.0%	\$196	\$6.74
\$64,414	and over ...	9.3%	\$64,414	\$2,836.04	\$248	and over ...	9.3%	\$248	\$10.90

HEAD OF HOUSEHOLD					HEAD OF HOUSEHOLD				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$9,817 ...	1.0%	\$0	\$0.00	\$0	\$38 ...	1.0%	\$0	\$0.00
\$9,817	\$23,264 ...	2.0%	\$9,817	\$98.17	\$38	\$89 ...	2.0%	\$38	\$0.38
\$23,264	\$29,988 ...	4.0%	\$23,264	\$367.11	\$89	\$115 ...	4.0%	\$89	\$1.41
\$29,988	\$37,114 ...	6.0%	\$29,988	\$636.07	\$115	\$143 ...	6.0%	\$115	\$2.45
\$37,114	\$43,839 ...	8.0%	\$37,114	\$1,063.63	\$143	\$169 ...	8.0%	\$143	\$4.09
\$43,839	and over ...	9.3%	\$43,839	\$1,601.63	\$169	and over ...	9.3%	\$169	\$6.16

CALIFORNIA WITHHOLDING SCHEDULES FOR 1997
METHOD B---EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

QUARTERLY PAYROLL PERIOD					SEMI-ANNUAL PAYROLL PERIOD				
SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS					SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,227 ...	1.0%	\$0	\$0.00	\$0	\$2,454 ...	1.0%	\$0	\$0.00
\$1,227	\$2,908 ...	2.0%	\$1,227	\$12.27	\$2,454	\$5,816 ...	2.0%	\$2,454	\$24.54
\$2,908	\$4,589 ...	4.0%	\$2,908	\$45.89	\$5,816	\$9,178 ...	4.0%	\$5,816	\$91.78
\$4,589	\$6,371 ...	6.0%	\$4,589	\$113.13	\$9,178	\$12,742 ...	6.0%	\$9,178	\$226.26
\$6,371	\$8,052 ...	8.0%	\$6,371	\$220.05	\$12,742	\$16,104 ...	8.0%	\$12,742	\$440.10
\$8,052	and over ...	9.3%	\$8,052	\$354.53	\$16,104	and over ...	9.3%	\$16,104	\$709.06

MARRIED PERSONS					MARRIED PERSONS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$2,454 ...	1.0%	\$0	\$0.00	\$0	\$4,908 ...	1.0%	\$0	\$0.00
\$2,454	\$5,816 ...	2.0%	\$2,454	\$24.50	\$4,908	\$11,632 ...	2.0%	\$4,908	\$49.08
\$5,816	\$9,178 ...	4.0%	\$5,816	\$91.74	\$11,632	\$18,356 ...	4.0%	\$11,632	\$183.56
\$9,178	\$12,742 ...	6.0%	\$9,178	\$226.22	\$18,356	\$25,484 ...	6.0%	\$18,356	\$452.52
\$12,742	\$16,104 ...	8.0%	\$12,742	\$440.06	\$25,484	\$32,208 ...	8.0%	\$25,484	\$880.20
\$16,104	and over ...	9.3%	\$16,104	\$709.02	\$32,208	and over ...	9.3%	\$32,208	\$1,418.12

HEAD OF HOUSEHOLD					HEAD OF HOUSEHOLD				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$2,454 ...	1.0%	\$0	\$0.00	\$0	\$4,909 ...	1.0%	\$0	\$0.00
\$2,454	\$5,816 ...	2.0%	\$2,454	\$24.54	\$4,909	\$11,632 ...	2.0%	\$4,909	\$49.09
\$5,816	\$7,497 ...	4.0%	\$5,816	\$91.78	\$11,632	\$14,994 ...	4.0%	\$11,632	\$183.56
\$7,497	\$9,279 ...	6.0%	\$7,497	\$159.02	\$14,994	\$18,557 ...	6.0%	\$14,994	\$318.04
\$9,279	\$10,960 ...	8.0%	\$9,279	\$265.91	\$18,557	\$21,920 ...	8.0%	\$18,557	\$531.82
\$10,960	and over ...	9.3%	\$10,960	\$400.41	\$21,920	and over ...	9.3%	\$21,920	\$800.82

CALIFORNIA WITHHOLDING SCHEDULES FOR 1997
METHOD B---EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

SEMI-MONTHLY PAYROLL PERIOD					MONTHLY PAYROLL PERIOD				
SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS					SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$205 ...	1.0%	\$0	\$0.00	\$0	\$409 ...	1.0%	\$0	\$0.00
\$205	\$485 ...	2.0%	\$205	\$2.05	\$409	\$969 ...	2.0%	\$409	\$4.09
\$485	\$765 ...	4.0%	\$485	\$7.65	\$969	\$1,530 ...	4.0%	\$969	\$15.29
\$765	\$1,062 ...	6.0%	\$765	\$18.86	\$1,530	\$2,124 ...	6.0%	\$1,530	\$37.73
\$1,062	\$1,342 ...	8.0%	\$1,062	\$36.68	\$2,124	\$2,684 ...	8.0%	\$2,124	\$73.37
\$1,342	and over ...	9.3%	\$1,342	\$59.09	\$2,684	and over ...	9.3%	\$2,684	\$118.17

MARRIED PERSONS					MARRIED PERSONS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$409 ...	1.0%	\$0	\$0.00	\$0	\$818 ...	1.0%	\$0	\$0.00
\$409	\$969 ...	2.0%	\$409	\$4.10	\$818	\$1,938 ...	2.0%	\$818	\$8.18
\$969	\$1,530 ...	4.0%	\$969	\$15.30	\$1,938	\$3,060 ...	4.0%	\$1,938	\$30.58
\$1,530	\$2,124 ...	6.0%	\$1,530	\$37.72	\$3,060	\$4,248 ...	6.0%	\$3,060	\$75.46
\$2,124	\$2,684 ...	8.0%	\$2,124	\$73.36	\$4,248	\$5,368 ...	8.0%	\$4,248	\$146.74
\$2,684	and over ...	9.3%	\$2,684	\$118.18	\$5,368	and over ...	9.3%	\$5,368	\$236.34

HEAD OF HOUSEHOLD					HEAD OF HOUSEHOLD				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$409 ...	1.0%	\$0	\$0.00	\$0	\$818 ...	1.0%	\$0	\$0.00
\$409	\$969 ...	2.0%	\$409	\$4.09	\$818	\$1,939 ...	2.0%	\$818	\$8.18
\$969	\$1,250 ...	4.0%	\$969	\$15.30	\$1,939	\$2,499 ...	4.0%	\$1,939	\$30.59
\$1,250	\$1,546 ...	6.0%	\$1,250	\$26.50	\$2,499	\$3,093 ...	6.0%	\$2,499	\$53.01
\$1,546	\$1,827 ...	8.0%	\$1,546	\$44.32	\$3,093	\$3,653 ...	8.0%	\$3,093	\$88.64
\$1,827	and over ...	9.3%	\$1,827	\$66.73	\$3,653	and over ...	9.3%	\$3,653	\$133.47

CALIFORNIA WITHHOLDING SCHEDULES FOR 1997
METHOD B---EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

WEEKLY PAYROLL PERIOD					BIWEEKLY PAYROLL PERIOD				
SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS					SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$94 ...	1.0%	\$0	\$0.00	\$0	\$188 ...	1.0%	\$0	\$0.00
\$94	\$224 ...	2.0%	\$94	\$0.94	\$188	\$448 ...	2.0%	\$188	\$1.88
\$224	\$353 ...	4.0%	\$224	\$3.54	\$448	\$706 ...	4.0%	\$448	\$7.08
\$353	\$490 ...	6.0%	\$353	\$8.70	\$706	\$980 ...	6.0%	\$706	\$17.40
\$490	\$619 ...	8.0%	\$490	\$16.92	\$980	\$1,238 ...	8.0%	\$980	\$33.84
\$619	and over ...	9.3%	\$619	\$27.24	\$1,238	and over ...	9.3%	\$1,238	\$54.48

MARRIED PERSONS					MARRIED PERSONS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$188 ...	1.0%	\$0	\$0.00	\$0	\$376 ...	1.0%	\$0	\$0.00
\$188	\$448 ...	2.0%	\$188	\$1.88	\$376	\$896 ...	2.0%	\$376	\$3.76
\$448	\$706 ...	4.0%	\$448	\$7.08	\$896	\$1,412 ...	4.0%	\$896	\$14.16
\$706	\$980 ...	6.0%	\$706	\$17.40	\$1,412	\$1,960 ...	6.0%	\$1,412	\$34.80
\$980	\$1,238 ...	8.0%	\$980	\$33.84	\$1,960	\$2,476 ...	8.0%	\$1,960	\$67.68
\$1,238	and over ...	9.3%	\$1,238	\$54.48	\$2,476	and over ...	9.3%	\$2,476	\$108.96

HEAD OF HOUSEHOLD					HEAD OF HOUSEHOLD				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$189 ...	1.0%	\$0	\$0.00	\$0	\$378 ...	1.0%	\$0	\$0.00
\$189	\$447 ...	2.0%	\$189	\$1.89	\$378	\$895 ...	2.0%	\$378	\$3.78
\$447	\$577 ...	4.0%	\$447	\$7.06	\$895	\$1,153 ...	4.0%	\$895	\$14.12
\$577	\$714 ...	6.0%	\$577	\$12.23	\$1,153	\$1,427 ...	6.0%	\$1,153	\$24.46
\$714	\$843 ...	8.0%	\$714	\$20.45	\$1,427	\$1,686 ...	8.0%	\$1,427	\$40.91
\$843	and over ...	9.3%	\$843	\$30.80	\$1,686	and over ...	9.3%	\$1,686	\$61.60